



STATE BOARD OF EQUALIZATION
POLICY PLANNING AND STANDARDS DIVISION
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

E. L. SORENSEN, JR.
Executive Director

No. 2000/020

March 1, 2000

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

UPDATE OF ASSESSMENT APPEALS MANUAL

Board staff is beginning a project to revise the *Assessment Appeals Manual* published in September 1998. The revision will be limited to topics relating to recent statutory changes, regulatory amendments, and judicial decisions. Some of the areas that the revision will focus on include:

- Recent additions, deletions, and amendments to the Local Equalization Rules, Property Tax Rules 301 through 326.
- Statutory changes resulting from Senate Bill 1231 (Chapter 941) that established various conflict of interest provisions and safeguards with respect to persons associated with assessment appeals boards.
- Statutory changes resulting from Senate Bill 1234 (Chapter 942) implementing mandatory training for assessment appeals board members.
- Judicial ruling in *Sacramento County Fire Protection District v. Sacramento County Assessment Appeals Board II* 75 Cal.App.4th 327.

A timeline for completion of the project is enclosed. As shown on the timeline, staff will mail a draft of the revised text to interested parties by June 9, 2000; an interested parties meeting will be held in Sacramento on August 11; and the manual is scheduled for a Property Tax Committee meeting on September 13 to discuss unresolved issues.

If you have any questions or suggestions regarding the revision of the *Assessment Appeals Manual*, please contact Sherrie Kinkle at (916) 322-2921; e-mail skinkle@boe.ca.gov; Fax number (916) 323-8765.

Sincerely,

/s/ David J. Gau for

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:sk
Enclosure

**UPDATE OF
ASSESSMENT APPEALS MANUAL**

KEY PROJECT DATES

TASK	DESCRIPTION OF TASK	DATE
1	Staff to mail interested parties letter to announce revision project and proposed timeline schedule	March 1
2	Staff to distribute draft of revised manual	June 9
3	Cut-off date for interested parties to provide comments and alternative text to staff	July 14
4	Staff to mail interested parties an agenda matrix for interested parties meeting	July 28
5	Staff to meet with interested parties to discuss text of manual	August 11
6	Cut-off date for interested parties to provide comments to staff regarding pending issues	August 18
7	Property Tax Committee meeting to hear presentations on unresolved issues regarding alternative text and adopt recommendations for the Board's consideration	September 13
8	Staff to distribute revised manual	Mid-October